## United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 15-5035

#### September Term, 2015

1:14-cv-00471-ABJ

Filed On: November 20, 2015

Michael Ellis,

**Appellant** 

٧.

Commissioner of Internal Revenue Service, Office of Procedure & Administr., et al.,

**Appellees** 

## ON APPEAL FROM THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

**BEFORE:** Brown, Srinivasan, and Wilkins, Circuit Judges

#### JUDGMENT

Upon consideration of the record from the United States District Court for the District of Columbia and the briefs filed by the parties, <u>see</u> Fed. R. App. P. 34(a)(2); D.C. Cir. Rule 34(j); the motion for judicial notice and the response thereto; the motion to expedite briefing and the response thereto; the motion for injunction; the motion for sanctions, the response thereto, and the reply; the motion for a temporary restraining order; the motion to amend the record; the motion to withdraw as moot the motion for injunction; the motion for hearing on the motion for a temporary restraining order; the motion for evidentiary hearing, the response thereto, and the reply; and appellant's notices of motions filed in the Supreme Court, it is

**ORDERED** that the motion to withdraw as moot the motion for injunction be granted. The Clerk is directed to withdraw the motion for injunction. It is

**FURTHER ORDERED** that the motion to expedite briefing be dismissed as moot. It is

**FURTHER ORDERED** that the remaining motions be denied. It is

**FURTHER ORDERED AND ADJUDGED** that the district court's orders filed September 16, 2014, and December 3, 2014, be affirmed. Appellant has not shown

# United States Court of Appeals

FOR THE DISTRICT OF COLUMBIA CIRCUIT

No. 15-5035

September Term, 2015

that the district court erred in concluding that his claims are barred by the Anti-Injunction Act, the purpose of which is to allow the government to assess and collect taxes without judicial interference. See 26 U.S.C. § 7421(a) ("[N]o suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court by any person, whether or not such person is the person against whom such tax was assessed."); Enochs v. Williams Packing & Navigation Co., 370 U.S. 1, 7 (1962).

Pursuant to D.C. Circuit Rule 36, this disposition will not be published. The Clerk is directed to withhold issuance of the mandate herein until seven days after resolution of any timely petition for rehearing or petition for rehearing en banc. See Fed. R. App. P. 41(b); D.C. Cir. Rule 41.

Per Curiam